



Illinois Department of Corrections

Administrative Directive

Number: 02.44.101	Title: General Provisions	Effective: 10/1/2021
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Authorized by:	<i>[Original Authorized Copy on File]</i>	Rob Jeffreys Director
Supersedes:	02.44.101 effective 5/1/2000	

Authority: 730 ILCS 5/3-2-2	Related ACA Standards: 5-ACI-1B-18 - 20
Referenced Policies: 02.40.101, 02.40.102, 02.40.104, 02.40.105	Referenced Forms: C-17 – Report of Receipts and Disbursements for Locally Held Funds

I. POLICY

Commissary Funds shall be established to account for the income and the expense of commissary operations, excluding labor.

II. PROCEDURE

A. Purpose

The purpose of this directive is to provide a method for accounting for income and expense of commissary operations.

B. Applicability

This directive is applicable to all correctional facilities within the Department.

C. Facility Reviews

A facility review of this directive shall be conducted at least annually.

D. Requirements

1. The duties and separation of duties relative to Commissary Funds are defined in Administrative Directive 02.40.101.
2. The Department is authorized by the Unified Code of Corrections and departmental rules to establish and maintain commissaries for employees and individuals in custody.
3. Monies shall be held locally in a bank account established in accordance with Administrative Directive 02.40.102. Employees' Commissary Fund and Individuals' Commissary Fund monies shall not be maintained in an imprest fund, with the exception of change funds.
4. The Department shall expend profits derived from sales to employees for the benefit of employees. Profits derived from sales to individuals in custody and their visitors shall be utilized for the benefit of individuals in custody. All commissary profits not distributed at the end of each fiscal year shall be accrued as a liability to the appropriate Benefit Fund.
5. The following books of entry for the commissary funds, defined in Administrative Directive 02.40.101, shall be maintained by using the Fund Accounting and Commissary Trading System (FACTS).
 - a. Cash Receipts Journal. Cash receipts shall be entered via a general ledger entry.

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- b. Cash Disbursements Journal. Cash disbursements shall be made via the accounts payable system. The full cash disbursements history shall be found in the detailed check history and accounts payable audit reports.
- c. Accounts Payable Subsidiary Journal. Accounts payable information shall be maintained in the Cash Requirements Reports, the Vendor Trial Balance and the accounts payable audit reports. The subsidiary ledger is comprised of both the Cash Requirements and the Vendor Trial Balance. Both of these reports are required to be reconciled with the general ledger account.
- d. General Ledger. All general ledger entries are maintained in the general ledger. See Attachment A for the Sample Chart of Accounts.

EXAMPLE: Account titles may vary depending on transactions at different facilities. In all instances, each Chart of Accounts shall be categorized by Assets, Liabilities, Net Worth, Income, and Expenses, and shall be coded accordingly.

- 6. All books of entry maintained in FACTS shall be reconciled in accordance with Administrative Directive 02.40.104, and a Report of Receipts and Disbursements for Locally Held Funds, C 17, shall be filed quarterly in accordance with Administrative Directive 02.40.105.
- 7. All money and cash held at the facility for deposit to the Commissary Funds shall be safeguarded from loss. The money and cash shall be secured in a safe or a lockbox.

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COMMISSARY FUND GENERAL LEDGER

ASSETS

101 Cash on Hand
102 Commissary Change Fund
110 Cash in Bank
120 Accounts Receivable
130 Merchandise Inventory
140 Equipment

LIABILITIES

201 Accounts Payable
210 Due to Benefit Fund

NET WORTH

310 Net Worth
320 Income and Expense Summary

INCOME

401 Sales
410 Interest Income
420 Vending Machines
490 Miscellaneous

EXPENSES

501 Supplies
503 Freight
505 Repair & Maintenance of Equipment
511 Cash Shortage/Overage
520 Inventory Shortage
530 Interest Transferred to Benefit Fund
540 Inventory Spoilage
590 Miscellaneous